IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CRIMINAL MISC.NO.2693 M OF 2007

DATE OF DECISION: JANUARY 18, 2007

Anuj Khullar

.....Petitioner

VERSUS

State of Punjab and another

....Respondents

CORAM:- HON'BLE MR.JUSTICE RANJIT SINGH

1. **Whether Reporters of local papers may be allowed to see the judgement?**
2. **To be referred to the Reporters or not?**
3. **Whether the judgment should be reported in the Digest?**

PRESENT: Mr. Mansur Ali, Advocate,
for the petitioner.

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RANJIT SINGH, J.

The main grievance raised by the petitioner is that the FIR in this case has been registered for evasion of tax whereas such allegations may not go to reveal offences under Sections 420, 467, 468, 471, 120-B IPC, as alleged in the FIR.

The co-accused of the petitioner is statedly running a Transport Company, which is based at Delhi with office at Ludhiana. The petitioner is looking after the office at Ludhiana. It is alleged in the FIR that false and fake bill books of various Companies have been traced from the office of M/s Om Carrying Corporation in Ludhiana. This, as per the petitioner, would not reveal any culpability because the firms were sending copies of the bill books in advance so that the trucks/vehicles may not have any problem at various check

posts while carrying the goods of said firms as mentioned in the FIR. Otherwise, it is claimed that M/s Om Carrying Corporation used to transport goods of various firms/companies. Reference has also been made to some bilties of M/s Diamond Knitters, Ludhiana, etc. to show that it was a practice with the companies to keep these things in custody of the consigner. Claiming that no recovery of any goods was effected from the premises of the Transport Company, it is urged that simply having in possession certain bills or Exim forms would not constitute any offence from the FIR. It is also claimed that no allegation of mis-use of any bills or fake bill books is made out. It is further disclosed in the petition that the companies whose bill books have been recovered have owned up that the same belonged to the respective companies. Certain affidavits in this regard have also been placed on record with the petition. Making reference to all these facts, the action of the police in presenting the challan against five accused, including the petitioner, has been questioned. It is made out that all these recoveries were from one Patt Ram Verma, Manager of the Company and nothing is recovered from the petitioner for making him to face these proceedings.

Mr.Mansur Ali, counsel appearing for the petitioner, laid emphasis on the fact that main allegation made out from the FIR is that the petitioner was doing so to evade tax. As can be seen from the documents on record, it is mentioned in the challan that the accused-five Companies have not deposited the tax of Rs.1,39,29,261/-. Questioning the action of the police, the counsel would wonder as to how the police would be concerned with the evasion of tax and if there is one, then this would be recoverable as

per the procedure prescribed under Punjab General Sales Tax Act for recovery of tax. Reference to the procedure so prescribed has also been made in the petition.

Having heard the counsel, I am unable to accept the contention raised on behalf of the petitioner. It does not appear to be a simple case of tax evasion. As per the allegation, in order to evade tax, fictitious and false bill books were allegedly in possession of the petitioner-Transport Company, which have been recovered. The contention raised in the petition that these were for facilitating the flow of goods would sound puerile. A Company is not expected to give bill books for use by a Transport Company and expose itself for these bill books being misused. In any case, it will be a matter of evidence required to be established before the trial Court if these bill books had been left with the petitioner-Transport Company in the manner as urged or it was aimed at any evasion of tax. These factual issues cannot be gone into on the basis of the evidence placed on record and are required to be proved and adjudicated by a proper trial, for which challan has already been presented. No case for quashing as such is made out.

The present petition is accordingly dismissed.

January 18, 2007 **(RANJIT SINGH)**
khurmi **JUDGE**